

EXHIBIT 2

8th Omnibus Objection to Claims (Substantive) for WR Grace

Total number of parties: 44

Mode of Service: US Mail (1st Class)

Exhibit 2 - WR Grace Mailing

Svc Lst Name and Address of Served Party

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| 12236 | ALAMEDA COUNTY TAX COLLECTOR, ATTN: JOHN LAC, 1221 OAK STREET, OAKLAND, CA 94612 |
| 12236 | ASSIGNEE: PREFERRED UTILITIES MFG CORP, DEBT ACQUISITION CO OF AMERICA V LLC, 1565 HOTEL CIRCLE SOUTH, STE 310, SAN DIEGO, CA 92108 |
| 12236 | ASSIGNEE: TYLER, W S, SIERRA ASSET MANAGEMENT LLC, 2699 WHITE RD STE 255, IRVINE, CA 92614-6264 |
| 12236 | B&N&K RESTORATION CO INC, 223 RANDOLPH AVE, CLIFTON, NJ 07011 |
| 12236 | BIG RIVER RUBBER & GASKET, C/O SIERRA CAPITAL, 2699 WHITE RD STE 255, IRVINE, CA 92614 |
| 12236 | BMC, MYRTLE JOHN, 1330 E FRANKLIN AVE, EL SEGUNDO, CA 90245 |
| 12236 | BMC, TINAMARIE FEIL, 1330 E FRANKLIN AVE, EL SEGUNDO, CA 90245 |
| 12236 | BROWNING FERRIS IND, ATTN ROBERT H DAVIS, 5757A OATES RD, HOUSTON, TX 77078 |
| 12236 | CENTURY INDEMNITY COMPANY ET AL, C/O LEONARD P GOLDBERGER ESQ, WHITE AND WILLIAMS LLP, 1800 ONE LIBERTY PL, PHILADELPHIA, PA 19103-7395 |
| 12236 | CENTURY INDEMNITY COMPANY ET AL, C/O LEONARD P GOLDBERGER ESQ, WHITE AND WILLIAMS, 1800 ONE LIBERTY PL, PHILADELPHIA, PA 19103-7395 |
| 12236 | CHINA PATENT AGENT HK LTD, 22/F GREAT EAGLE CENTRE, 23 HARBOUR RD, WANCHAI, HONG KONG |
| 12236 | CITY OF PHILADELPHIA, C/O MORTON R BRANZBURG ESQ, KLEHR HARRISON HARVEY BRANZBURG & ELLERS LLP, 260 S BROAD ST, PHILADELPHIA, PA 19102 |
| 12236 | CONTRARIAN CAPITAL TRADE CLAIMS LP, ASSIGNEE OF LA CHEMICALS LTD, ATTN: ALPA JIMENEZ, 411 W PUTNAM AVE, SUITE 225, GREENWICH, CT 06830 |
| 12236 | DEPARTMENT OF REVENUE STATE OF MISSOURI, BOX 475, JEFFERSON CITY, MO 65105 |
| 12236 | DEPARTMENT OF THE TREASURY INTERNAL, 31 HOPKINS PLAZA, ROOM 1150, BALTIMORE, MD 21201 |
| 12236 | DURRETT SHEPPARD STEEL CO INC, 6800 E BALTIMORE ST, BALTIMORE, MD 21224 |
| 12236 | GOVERNMENT OF THE DISTRICT OF COLUMBIA, OFFICE OF TAX & REVENUE, COLLECTION DIV SPECIAL INVESTIGATION UNIT, 941 NORTH CAPITOL ST NE, WASHINGTON, DC 20002 |
| 12236 | HANDEX OF NEW ENGLAND INC, ATTN: WILLIAM E TABOR, 30941 SUNEAGLE DR, MOUNT DORA, FL 32757 |
| 12236 | IBM CORPORATION, ATTN: BH SHIDELER, 2707 BUTTERFIELD ROAD, OAKBROOK, IL 60523 |
| 12236 | J B INDUSTRIES INC, C/O ALEX L DIXON, 304 CHURCH ST, PO BOX 1027, LAGRANGE, GA 30241 |
| 12236 | LANDAUER INC, C/O D&B/RMS BANKRUPTCY SERVICES, PO BOX 5126, TIMONIUM, MD 21094 |
| 12236 | LINKAGE INC, ONE FORBES RD, LEXINGTON, MA 02421 |
| 12236 | NATIONAL UNION FIRE INSURANCE COMPANY OF, C/O MICHAEL S DAVIS ESQ, ZEICHNER ELLMAN & KRAUSE LLP, 575 LEXINGTON AVE, NEW YORK, NY 10022 |
| 12236 | NEW YORK STATE DEPT OF TAXATION & FINANCE, BANKRUPTCY SECTION, PO BOX 5300, ALBANY, NY 12205-0300 |
| 12236 | NORTHERN TOOL & EQUIP CO, PO BOX 1219, BURNSVILLE, MN 55337 |
| 12236 | NY STATE DEPT OF TAXATION AND FINANCE, BANKRUPTCY SECTION, PO BOX 5300, ALBANY, NY 12205-0300 |
| 12236 | NYC DEPT OF FINANCE, BANKRUPTCY & ASSIGNMENT UNIT, 345 ADAMS ST 10TH FL, BROOKLYN, NY 11201 |
| 12236 | OVERDALE CORP, C/O L C MERTZ, 6147 W 65 ST, CHICAGO, IL 60638 |
| 12236 | PA DEPARTMENT OF REVENUE, BUREAU OF COMPLIANCE, DEPT 280946, HARRISBURG, PA 17128-0946 |
| 12236 | PAULETTE, MARCELLA M, 287 TOWNSHIP RD 267, AMSTERDAM, OH 43903-7909 |
| 12236 | PRINCE GEORGES COUNTY MARYLAND, C/O MEYERS RODBELL & ROSENBAUM P.A., 6801 KENILWORTH AVE STE 400, RIVERDALE, MD 20737 |
| 12236 | R I DIVISION OF TAXES, ONE CAPITOL HILL, PROVIDENCE, RI 02908 |
| 12236 | REGIONAL INCOME TAX AGENCY, ATTN LEGAL DEPT, PO BOX 470537, BROADVIEW HEIGHTS, OH 44147 |
| 12236 | ROADWAY EXPRESS INC, 1077 GORGE BLVD, PO BOX 3552, AKRON, OH 44309-3552 |

Exhibit 2 - WR Grace Mailing**Svc Lst Name and Address of Served Party**

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| 12236 | SIGMA-ALDRICH INC, ATTN: TONI TURNER, 3050 SPRUCE ST, ST LOUIS, MO 63103 |
| 12236 | STATE OF FLORIDA DEPT OF REVENUE, BANKRUPTCY SECTION, PO BOX 6668, TALLAHASSEE, FL 32314-6668 |
| 12236 | STATE OF NEW JERSEY DEPARTMENT OF TREASU, DIVISION OF TAXATION, PO BOX 245, TRENTON, NJ 08695-0245 |
| 12236 | STATE OF NEW JERSEY DEPT OF TREASURY, DIVISION OF TAXATION, PO BOX 245, TRENTON, NJ 08695-0245 |
| 12236 | STATE OF NEW MEXICO TAXATION & REVENUE, TAXATION & REVENUE DEPT, PO BOX 22690, SANTA FE, NM 87502-2690 |
| 12236 | TENNESSEE DEPT OF REVENUE, C/O ATTORNEY GENERAL, PO BOX 20207, NASHVILLE, TN 37202-0207 |
| 12236 | TEXAS COMPTROLLER OF PUBLIC ACCTS, OFFICE OF THE ATTORNEY GENERAL, COLLECTION DIV BANKRUPTCY SECT, PO BOX 12548, AUSTIN, TX 78711-2548 |
| 12236 | TOWN OF ACTON MASSACHUSETTS, C/O THOMAS O BEAN ESQ, 155 SEAPORT BLVD WORLD TRADE CENTER W, BOSTON, MA 02210 |
| 12236 | TOWN OF CORNELIUS, PO BOX 399, CORNELIUS, NC 28031 |
| 12236 | UNITED STATES CONTAINER CORPORATION, ATTN: MARY FREEMAN, 4950 S SANTA FE AVE, VERNON, CA 90058 |

Subtotal for this group: 44